

**GOVERNMENT OF TELANGANA**

**ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – Amendment – Notification - Orders - Issued.

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**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms.No. 118**

**Dated: 10-12-2021**

**Read the following :-**

1. G.O.Ms No. 121, Revenue (CT-II) Department, Dt: 30-06-2017.
2. Government of India, Ministry of Finance,(Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 32/2021 - Central Tax,dt. 29-08-2021.
3. Government of India, Ministry of Finance,(Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 35/2021 - Central Tax,dt.24-09-2021.
4. From the Commissioner of Commercial Taxes, Telangana State, Hyderabad, Lr No. CST's Ref No. A(1)/70/2017, Dt. 12-11-2021.

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**ORDER:-**

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette Dt. 10.12.2021.

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government on the recommendations of the Council, hereby make the following rules further to amend the Telangana Goods and Services Tax Rules, 2017, issued vide G.O.Ms.No.121, Revenue (CT.II) Department dated 30.06.2021 and as amended subsequently from time to time namely:-

1. **Short title and commencement.** - (1) These Rules may be called the Telangana Goods and Services Tax (Sixth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Telangana Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), —

- (1) In rule 10A of the said rules, with effect from 24<sup>th</sup> day of September, 2021 .-

(a) after the words “details of bank account”, the words “which is in name of the registered person and obtained on Permanent Account Number of the registered person” shall be inserted;

(b) the following proviso shall be inserted, namely:-  
“Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.”;

- (2) After rule 10A of the said rules, with effect from 24<sup>th</sup> day of September, 2021, the following rule shall be inserted, namely: -

**“10B. Aadhaar authentication for registered person .—** The registered person, other than a person notified under sub-section (6D) of section 25, who has been issued a certificate of registration under rule 10 shall, undergo authentication of the Aadhaar number of the proprietor, in the case of proprietorship firm, or of any partner, in the case of a partnership firm, or of the karta, in the case of a Hindu undivided family, or of the Managing Director

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or any whole time Director, in the case of a company, or of any of the Members of the Managing Committee of an Association of persons or body of individuals or a Society, or of the Trustee in the Board of Trustees, in the case of a Trust and of the authorized signatory, in order to be eligible for the purposes as specified in column (2) of the Table below:

**Table**

<b>S. No.</b>	<b>Purpose</b>
<b>(1)</b>	<b>(2)</b>
1.	For filing of application for revocation of cancellation of registration in <b>FORM GST REG-21</b> under rule 23
2.	For filing of refund application in <b>FORM RFD-01</b> under rule 89
3.	For refund under rule 96 of the integrated tax paid on goods exported out of India

Provided that if Aadhaar number has not been assigned to the person required to undergo authentication of the Aadhaar number, such person shall furnish the following identification documents, namely: -

- (a) her/his Aadhaar Enrolment ID slip; and
- (b) (i) Bank passbook with photograph; or  
(ii) Voter identity card issued by the Election Commission of India; or  
(iii) Passport; or  
(iv) Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988 (Act No.59 of 1988):

Provided further that such person shall undergo the authentication of Aadhaar number within a period of thirty days of the allotment of the Aadhaar number.”;

(3) In rule 23 of the said rules, in sub-rule (1), with effect from 24<sup>th</sup> day of September, 2021, after the words “on his own motion, may”, the words, figures and letter “, subject to the provisions of rule 10B,” shall be inserted;

(4) In the said rules, in sub-rule (1) of rule 26, -

- (a) in the fourth proviso, with effect from 29<sup>th</sup> day of August, 2021 for the figures, letters and words “31st day of August, 2021”, the figures, letters and words “31st day of October, 2021” shall be substituted;
- (b) with effect from the 1st day of November, 2021, all the provisos shall be omitted;

(5) In rule 45 of the said rules, in sub-rule (3), with effect from the 1st day of October, 2021, -

- (i) for the words “during a quarter”, the words “during a specified period” shall be substituted;
- (ii) for the words “the said quarter”, the words “the said period” shall be substituted;
- (iii) after the proviso, the following explanation shall be inserted, namely: -

“Explanation. - For the purposes of this sub-rule, the expression “specified period” shall mean.-

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- (a) the period of six consecutive months commencing on the 1st day of April and the 1st day of October in respect of a principal whose aggregate turnover during the immediately preceding financial year exceeds five crore rupees; and
- (b) a financial year in any other case.”;

(6) In rule 59 of the said rules, in sub-rule (6), with effect from the 1st day of January, 2022, -

- (i) in clause (a), for the words “for preceding two months”, the words “for the preceding month” shall be substituted;
- (ii) clause (c) shall be omitted;

(7) In rule 89 of the said rules, -

- (i) in sub-rule (1), with effect from 24<sup>th</sup> day of September, 2021, after the words “may file”, the words “, subject to the provisions of rule 10B,” shall be inserted;
- (ii) after sub-rule (1), the following sub-rule shall be inserted, with effect from 24<sup>th</sup> day of September, 2021, namely:-

“(1A) Any person, claiming refund under section 77 of the Act of any tax paid by him, in respect of a transaction considered by him to be an intra-State supply, which is subsequently held to be an inter-State supply, may, before the expiry of a period of two years from the date of payment of the tax on the inter-State supply, file an application electronically in FORM GST RFD-01 through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that the said application may, as regard to any payment of tax on inter-State supply before coming into force of this sub-rule, be filed before the expiry of a period of two years from the date on which this sub-rule comes into force.”;

(8) In rule 96 of the said rules, in sub-rule (1), after clause (b), with effect from 24<sup>th</sup> day of September, 2021, the following clause shall be inserted, namely:-

“(c) the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;”;

(9) After rule 96B of the said rules, with effect from 24<sup>th</sup> day of September, 2021, the following rule shall be inserted, namely:-

**“96C. Bank Account for credit of refund.-** For the purposes of sub-rule (3) of rule 91, sub-rule (4) of rule 92 and rule 94, “bank account” shall mean such bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number:

Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.”;

(10) with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely: -

“Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be has not

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been furnished for the period March, 2021 to May, 2021.”;

(11) in **FORM GST ASMT-14**, with effect from 29<sup>th</sup> day of August, 2021-

- (a) after the words, “with effect from -----”, the words, “vide Order Reference No. -----, dated -----” shall be inserted;
- (b) the words, “for conducting business without registration despite being liable for registration” shall be omitted;
- (c) at the end after “Designation”, the word “Address” shall be inserted.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
CHIEF SECRETARY &  
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department.

The Principal Secretary to Hon’ble Chief Minister(NR), Government of Telangana.

The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department.  
Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**